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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
1	32	The Department of Corrections should establish a policy for recording the value of donated property.	Partially agree	3/1/2003
2	35	The Colorado Historical Society should perform a complete physical inventory at fiscal year-end or another specified time.	Agree	6/30/2003
3	40	The Department of Human Services should improve controls over the preparation of fiscal year-end exhibits submitted to the State Controller's Office to ensure that information is accurate and complete.	Agree	8/1/2003
4	47	The Department of Labor and Employment should perform a comparison of actual collections received for overpayments to the percentages used to adjust the allowance for doubtful accounts on an annual basis and adjust the percentages as necessary.	Agree	6/30/2003
5	48	The Department of Labor and Employment should maintain copies of detail listings of all benefit overpayment accounts at fiscal year-end.	Agree	6/30/2003
6	49	The Department of Labor and Employment should ensure that the "genesis!" system will generate reports listing benefits payable at any point in time and use this information to record benefits payable on the State's financial system.	Agree	6/30/2004
7	51	The Department of Labor and Employment should ensure that reconciliations between all workers' compensation information systems and the State's accounting system are performed on at least a quarterly basis throughout the year and that any discrepancies between systems are resolved on a timely basis.	Agree	Implemented

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
8	56	The Department of Natural Resources should improve the administration and monitoring of the procurement card program by ensuring that (a) all monthly procurement card statements are reviewed and signed by both the employee and the approving official, (b) all employees and approving officials have signed cardholder agreement and/or approving official forms, and (c) reviews of procurement card statements are performed in accordance with policy.	Agree	3/31/2003
9	58	The Department of Natural Resources should improve controls over capital assets by (a) performing an annual physical inventory at all of its locations; (b) establishing reasonable useful lives for original assets and additions to those assets based upon its own experience and documented assumptions and ensuring that the useful lives of improvements are the same as or less than the original asset; (c) raising its capitalization thresholds to the levels recommended by the State Controller's Office, or establishing other reasonable thresholds based upon documented experience; and (d) making the proper adjustments to the State's accounting system based upon the results of its physical inventory, its review of established useful lives, and its reevaluation of capitalization criteria.	a. Agree b. Agree c. Partially agree d. Agree	6/30/2003
10	61	The State Board of Land Commissioners should improve surface lease procedures and systems through the following: (a) continuing to streamline its lease renewal process in order to reduce or eliminate the backlog, (b) billing for back rents on expired leases based upon the "hold-over tenant" concept, (c) recording revenue in the proper fiscal year, and (d) implementing the new State Management System (SAM) as soon as possible.	Agree	a. 9/1/2002 b. 6/30/2003 c. 9/1/2002 d. 6/30/2003
11	63	The Division of Wildlife should request reimbursement for its GOCO-related expenditures on a monthly basis.	Agree	1/31/2003

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
12	65	The Division of Wildlife should improve controls to reduce the number of cancelled payments by (a) ensuring vendor information is correct before issuing payments to vendors, (b) documenting the reason for cancelling a warrant on the original payment voucher, and (c) determining the reason for recurring problems with payment vouchers and strengthening management controls to prevent them from occurring in the future.	Agree	3/1/2003
13	70	The Department of Personnel and Administration should improve the payroll function by (a) segregating the payroll processing and reconciliation duties, (b) reviewing employee personnel files and reconfirming that withholding documentation is accurate and complete, (c) implementing adequate supervisory reviews over the payroll calculation, and (d) ensuring adequate compensating controls are in place if payroll duties are not segregated.	Agree	a. 3/1/2003 b. 9/2002 c. 3/1/2003 d. 1/2003
14	72	The Department of Personnel and Administration should implement procedures to review Central Collections' supporting documentation prior to approval of payments.	Agree	7/1/2003
15	73	The Department of Personnel and Administration should properly classify revenue for TABOR purposes.	Agree	7/2002
16	75	The State Controller's Office should refine the methods used to compile the statement of cash flows and the statement of revenues, expenses, and change in fund net assets by (a) working with higher education institutions to develop a consistent interpretation of Governmental Accounting Standards Board Statement No. 9 to be used in categorizing accounting transactions in the statement of cash flows, and (b) assisting the Student Obligation Bond Authority to ensure that transactions are properly categorized and reported.	Agree	9/20/2003

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
17	79	The Department of Regulatory Agencies should establish and maintain analytical review procedures over revenue for the Department's divisions and commissions, and investigate significant variations.	Agree	1/2003
18	86	The Department of Revenue should develop controls to ensure that future TABOR credits are claimed and received only by eligible individuals by (a) identifying and billing individuals who were ineligible to claim TABOR credits; (b) implementing a methodology to verify taxpayers' federal adjusted gross income at the time a credit is claimed and to ensure that taxpayers are eligible for the credits taken; and (c) processing only complete returns, or evaluating alternative methods of ensuring that only qualifying credits are claimed, should the taxpayer fail to submit the required schedules.	a. Agree b. Partially agree c. Agree	a. 3/31/2003 b. None provided c. 12/31/2003
19	89	The Department of Revenue should enhance controls over manual adjustments made to taxpayer returns by (a) performing reviews of data entered into its system on all returns with income of \$10 million or more, (b) developing procedures for reviewing manual adjustments to tax returns made by the Problem Resolution Unit, and (c) ensuring that staff making manual adjustments to tax returns do not improperly override system-generated letters to taxpayers.	Agree	a. 1/1/2004 b. 6/2004 c. 6/2004
20	91	The Department of Revenue should develop and implement procedures to review charitable contribution deductions claimed by taxpayers.	Partially agree	7/1/2004

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
21	94	The Department of Revenue should resolve outstanding check issues to ensure that taxpayers receive their personal property tax refunds in a timely manner by working with the General Assembly to extend legislation to allow personal property tax refunds to be turned over to the Treasurer's Unclaimed Property Section.	Agree	12/2004
22	103	The Department of Transportation should analyze invoices received for the costs incurred on construction projects, and record appropriate costs in accordance with the terms of the contracts.	Agree	12/31/2001
23	104	The Department of Transportation should ensure the proper recording of capital assets.	Agree	6/30/2003
24	106	The Department of Health Care Policy and Financing should ensure payments are made only for allowable costs under the Medicaid program by (a) continuing to monitor and document the results of the newly established procedures to randomly test pharmaceutical providers' compliance with requirements for maintaining chronological logs of the Medicaid recipient signatures, and (b) performing periodic reviews of services that require prior authorization and ensuring that MMIS system edits are properly identifying and denying services lacking the required authorization.	Agree	a. Ongoing b. 3/2003
25	109	The Department of Health Care Policy and Financing should strengthen controls over the data in systems used as the basis for determining beneficiaries' eligibility to receive Medicaid services by (a) performing random testing of eligibility information in the COIN and Trails systems and making corrections as appropriate and (b) establishing procedures to ensure that COIN is updated accurately to reflect the date of death for all beneficiaries and that payments that are made after the beneficiary's death are recovered from providers.	Agree	1/2004

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
26	111	The Department of Health Care Policy and Financing should continue to improve controls over provider eligibility by (a) requiring the fiscal agent to review all provider files to ensure each file includes a current provider agreement and documentation of applicable provider licenses and registrations, (b) revising control procedures to ensure expenditures are made only to eligible providers, and (c) developing procedures to update provider licensing information on an annual basis to ensure its accuracy for changes that occur throughout a given year.	Agree	a. 11/1/2003 b. 2005 c. Ongoing
27	113	The Department of Health Care Policy and Financing should date stamp all rate revisions and reviews when received and all rate information sent to provider facilities.	Agree	11/1/2002
28	114	The Department of Health Care Policy and Financing should require that the fiscal agent generate accurate claims summary reports for settling all hospital outpatient service claims payments within a specified time frame. If reports meeting the Department's requirements are not produced within the time frame, the Department should assess liquid damages against the fiscal agent.	Agree	1/2003
29	119	The Department of Human Services should implement procedures to ensure that only allowable costs for RTC services are paid.	Agree	7/1/2003
30	120	The Department of Health Care Policy and Financing should implement procedures to ensure that only allowable costs for RTC services are paid by verifying the accuracy of RTC provider billing and payment information through periodic audits, requiring additional MMIS payment edits, and seeking to recover overpaid amounts.	Agree	10/2002

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
31	125	The Department of Health Care Policy and Financing should follow up on the results of the data match performed by the Office of the State Auditor between the Colorado Indigent Care Program and the Medicaid program, and seek reimbursement as appropriate.	Partially agree	7/1/2002
32	126	The Department of Health Care Policy and Financing should ensure that applicants for the Colorado Indigent Care Program are screened for Medicaid eligibility in all appropriate instances by training providers on Medicaid eligibility screening procedure.	Agree	7/1/2002
33	126	The Department of Health Care Policy and Financing should ensure post-year-end retroactive adjustments are made to charges for the Colorado Indigent Care Program by developing and implementing procedures for providers to report these adjustments.	Agree	10/31/2002
34	131	The Department of Health Care Policy and Financing should reduce the projected Fiscal Year 2002 payment for University Hospital to reflect the provider's overbilling of the State related to the Medicare contractual adjustments of approximately \$6.7 million and work with the Centers for Medicare and Medicaid Services to determine additional actions the State should take with respect to prior overpayments.	Agree	7/1/2002
35	131	The Department of Health Care Policy and Financing should ensure charges submitted for the Colorado Indigent Care Program are consistent with the program's intent and reported on the same basis for all providers by (a) developing formal policies regarding the basis for reported charges treatment of adjustments and (b) performing periodic on-site testing of charges and related adjustments.	Agree	a. 7/1/2002 b. None provided

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
36	136	The Department of Health Care Policy and Financing should develop and implement controls over the reimbursement process for the Colorado Indigent Care Program (CICP) by (a) applying the reimbursement methodology consistently to all providers within each CICP provider category and documenting the reasons for any exceptions; (b) obtaining audited information on which to base providers' cost-to-charge ratios; (c) requiring, in instances where audited information is not available, that providers submit all necessary supporting documentation; and (d) informing providers about all policies and procedures related to determining provider reimbursements.	Agree	10/31/2002
37	139	The Department of Health Care Policy and Financing should improve controls over the certification process for the Colorado Indigent Care Program (CICP) by (a) formally documenting annual comparisons of certified public expenditures by each provider to the provider's actual CICP write-off costs, (b) obtaining confirmation from the federal Centers for Medicare and Medicaid Services on whether shortfalls in certified expenditures under Component 1A may be offset by excess certifiable expenditures under a different amendment to the State Plan, (c) informing providers of the purpose of certification and that expenditures cannot be certified if they are reimbursed by other federal funds, and (d) requiring that providers include an assurance in each quarterly certification letter stating that no federal funds were received as reimbursement for the certified expenditures, other than those through CICP.	Partially agree	a. Not applicable b. 7/1/2002 c. 7/1/2002 d. 7/1/2002



## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
38	142	The University of Colorado Health Sciences Center should strengthen controls over the student reconciliation process. Specifically, (a) controls should be formalized into written policies and procedures and should be clearly communicated to Bursar's Office staff; (b) controls should be periodically reviewed to ensure they are being followed consistently and appropriately; and (c) the Office of the Bursar should work to clear outstanding reconciling items between the Student Information System, the loan servicer, and the general ledger, on a timelier basis.	Agree	12/31/2002
39	147	The University of Southern Colorado should for the Federal Perkins Loan Program (a) strengthen procedures to ensure that adequate documentation is obtained from borrowers to support financial hardship for deferment or cancellation of student loans, (b) modify its loan collection program to ensure that the date a student loan enters repayment status is calculated in accordance with federal guidelines, and (c) strengthen procedures to ensure that student withdrawal information is reported to the National Student Loan Data System for all students.	Agree	a. 11/2002 b. 3/2003 c. 1/2003
40	151	Pikes Peak Community College should establish procedures to ensure that professional judgments are clearly based on the supporting documentation received from the students and that the professional judgments are adequately documented, providing a clear audit trail.	Agree	6/2003
41	152	Front Range Community College should establish procedures to ensure that all graduating Federal Direct Loan borrowers who do not complete exit counseling before graduating receive written exit counseling materials within 30 days following their graduation. Front Range Community College and Trinidad State Junior College should establish procedures to ensure that exit counseling is provided to borrowers who cease at least half-time attendance.	Agree	6/2003

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
42	153	Trinidad State Junior College should establish procedures to ensure that the withdrawal dates of students who withdraw without providing notification are determined at the latest within 30 days after the end of the term.	Agree	6/2003
43	154	Front Range Community College should establish procedures to ensure that the institution's portion of a student's unearned Title IV funds are returned within 30 days after the school has determined a student has withdrawn.	Agree	6/2003
44	155	Front Range Community College - Westminster should establish procedures to ensure students are requested to repay required grant overpayments.	Agree	6/2003
45	156	Community College of Denver should establish procedures to ensure that Return of Title IV Funds calculations are made properly and to ensure that the school's portion of the unearned aid is returned. This should include a review of all Title IV Funds calculations during the period in question, and errors should be corrected and appropriate action taken.	Agree	6/2003
46	157	Front Range Community College should establish procedures to ensure that the proper institutional charges are used in the Return of Title IV Funds calculations.	Agree	6/2003
47	158	Community College of Denver, Pikes Peak Community College, Pueblo Community College, and Front Range Community College - Larimer should establish procedures to ensure that Spring Break is properly excluded from the Return of Title IV Funds calculations.	Agree	6/2003

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
48	159	Pikes Peak Community College should establish procedures to ensure that the Eligibility Certification Approval Report is kept available for review by auditors.	Agree	6/2003
49	161	Trinidad State Junior College should consider the need to automate the award packaging process and consider the need for additional mitigating controls to ensure proper segregation of duties for carrying out the SFA programs.	Agree	6/2003
50	162	Colorado Community College System should evaluate the student financial aid findings noted above and ensure all colleges are in compliance and have adequate internal control over the areas noted. Develop systemwide policies to address key student financial requirements such as Return of Title IV Funds and professional judgments.	Agree	6/2003
51	164	Colorado Community College System should ensure funds are disbursed to subrecipients only on an as-needed basis and only reimburse subrecipients for amounts expended on allowable costs, where the expenditures are adequately documented.	Agree	6/2003
52	165	Colorado Community College System should strengthen monitoring procedures and the documentation over subrecipients receiving funds for the Carl Perkins - Vocational Education program.	Agree	6/2003
53	166	Colorado Community College System should strengthen controls over its cash management process to ensure requests for reimbursement are for costs incurred.	Agree	6/2003
54	168	The Colorado School of Mines should develop subrecipient monitoring documentation policies and procedures to ensure that subrecipient files are properly maintained and monitored.	Agree	04/2003

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
55	169	The Colorado School of Mines should follow the policies and procedures to ensure close-out procedures are documented for each project completed to prevent erroneous expenses being charged to these projects and ensure compliance with all applicable laws and regulations.	Agree	01/2003
56	170	The Colorado School of Mines should develop a process for reviewing financial aid awards to ensure that Pell Grants are awarded in the correct amount.	Agree	03/2003
57	171	The Colorado School of Mines should develop policies and procedures to help ensure that all communications with National Student Loan Data System are complete, accurate, and timely.	Agree	02/2003
58	172	The Colorado Student Loan Program should ensure that all new processes affecting the default aversion fee billing system are adequately tested to avoid unforeseen impacts on the system and possible errors.	Agree	07/2002
59	173	The Colorado Student Loan Program should develop procedures to ensure that default aversion fees are computed on the correct base amounts.	Agree	07/2002
60	175	The Colorado Student Loan Program should refund excess interest to borrowers and develop and implement procedures to detect and correct interest calculation transactions.	Agree	09/2002
61	180	The Department of Human Services should continue to improve its cash management for federal programs by ensuring federal draws are made timely and in accordance with the CMIA agreement.	Agree	3/31/2003

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
62	182	The Department of Human Services should strengthen the payment review process within the TANF program to ensure expenditures are consistent with supporting documentation, paid timely and charged to the correct fiscal year, and coded to the proper account.	Agree	1/31/2003
63	184	The Department of Human Services should reinstitute and maintain a quality assurance review process over those children receiving in-home and short-term out-of-home Foster Care services.	Agree	1/1/2003
64	187	The Department of Human Services should work to achieve a greater degree of accountability related to Medicaid-reimbursable case management services provided by child placement agencies.	Agree	6/30/2003
65	200	The Department of Human Services should ensure that child placement agencies are meeting state and federal requirements related to how public foster care funds can be spent.	Partially agree	12/31/2003
66	205	The Department of Human Services should ensure that counties pay child placement agencies a reasonable level of compensation based upon individual cost experiences.	Partially agree	7/1/2003
67	208	The Department of Human Services should submit reimbursement claims that include all federal Title IV-E funds available to the State.	Agree	1/1/2003
68	208	The Department of Human Services should ensure that counties' placement and data entry processes result in the Department's accessing all federal Title IV-E funds available to the State.	Partially agree	1/1/2003

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
69	212	The Department of Human Services should eliminate duplicate records within Trails and enhance input controls by (a) performing regular search processes to identify possible duplicate records and communicating results to counties, (b) providing training to counties over the process of communicating duplication errors to the State, (c) following up with counties to ensure counties are actively resolving duplications, (d) implementing an outlined, specific methodology for county staff to use during the search process, (e) enhancing the search engine; (f) implementing detection controls, and (g) establishing a process where referral information without a valid social security number would be considered a temporary record.	Partially agree	a. 2/2003 b. 3/2003 c. 6/2003 d. Implemented e. In progress f. In progress g. In progress
70	216	The Department of Human Services should take immediate steps to investigate and resolve the \$650,000 in outstanding credits within the County Financial Management System (CFMS), and recover all overpayments. Perform testing of provider payments made through Trails and CFMS to determine the accuracy and validity of payments issued on the basis of Trails data.	Agree	6/2003
71	217	The Department of Human Services should address interface problems between Trails and the County Financial Management System (CFMS) and improve controls over provider payments by (a) implementing modifications to correct provider matching issues between the two systems, (b) establishing provider payment limits that would allow counties to identify excessive payments, and (c) creating standard reconciliation processes to reconcile payments calculated by Trails to payments disbursed through CFMS and collect overpayments.	Partially agree	a. Implemented b. To be considered by County Trails User Group February 2003 c. None provided

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## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
72	219	The Department of Human Services should ensure that funding source codes are accurate in the Trails system by (a) implementing a system modification to correct the erroneous reversal of funding source codes, (b) requiring that counties submit funding source codes adjustment forms for all errors identified, and (c) providing training to all fiscal staff and caseworkers on entering funding source codes.	Partially agree	Implemented
73	220	The Department of Human Services should enhance the Trails system so that changes made by caseworkers do not inadvertently approve a suspended payment.	Agree	In progress
74	221	The Department of Human Services should ensure system problems with provider payments in Trails are addressed by (a) requiring that staff report all instances of improper payments to the Trails helpdesk, (b) requiring that the helpdesk notify all counties when system problems are identified, and (c) requiring that the helpdesk provide additional instructions to the workers when user errors are identified.	Agree	a. Implemented b. Implemented c. 6/2003
75	224	The Department of Human Services should ensure reports from the Trails system are accurate and meet requirements by (a) providing specialized training to appropriate county workers on reports, (b) working with the counties and other stakeholders to identify critical reports and other reporting issues, and (c) establishing procedures to solicit courts to accept one established format for court documents.	Agree	a. Implemented b. Implemented c. 3/2003
76	226	The Department of Human Services should continue to work with the Department of Health Care Policy and Financing to improve the interface between Trails, COIN, and MMIS.	Agree	Ongoing

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
77	231	The Department of Human Services should establish adequate controls to ensure that Colorado Works diversion expenditures are in compliance with requirements and meet the program's intent by (a) reviewing diversion case files as part of its periodic and ongoing TANF/Colorado Works monitoring process at county departments of social services, and follow up timely on issues identified; (b) using COIN data on diversion payments to perform periodic risk analyses on counties' Diversion Programs and to perform other follow-up; (c) developing written policies defining appropriate expenditures for diversion and communicating these to county departments of social services; and (d) requiring that all counties identify policies in their annual county plans to identify and recover diversion overpayments and reviewing the implementation of recovery policies.	Agree	a. 10/2002 b. 10/2002 c. Ongoing d. 10/2002
78	233	The Department of Human Services should institute a formal review process for county Colorado Works annual plans for diversion by (a) assigning staff to review annual county plans, (b) establishing a method for providing feedback to counties regarding appropriateness of their plans within a specified time frame and ensuring that required changes are made timely, and (c) determining counties' compliance with their county plans through ongoing case file reviews.	Agree	a. 1/1/2003 b. 1/1/2003 c. 10/2002
79	237	The Department of Human Services should take immediate steps to address the problems identified in the audit regarding county "transitional" programs under TANF/Colorado Works diversion including (a) conducting detailed case file reviews of recipients and payments under county transitional programs and addressing and resolving instances of noncompliance and (b) ensuring that counties are adequately informed about the requirements for payments or services to appropriately be classified as "other assistance."	Agree	a. 10/2002 b. Ongoing



## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
80	239	The Department of Human Services should verify identity and income information submitted by applicants for Colorado Works diversion by (a) processing all diversion applicants through Income, Eligibility, and Verification System (IEVS) on a timely basis, (b) submitting all identified identity and income discrepancies to the counties for investigation and follow-up, and (c) requiring counties to address and resolve discrepancies identified through IEVS in a timely manner.	Agree	a. 10/2002 b. Ongoing c. 9/2002
81	242	The Department of Human Services should ensure information in Colorado Works diversion case files is adequate by (a) establishing and communicating policies that outline the type of documentation to be maintained in county case files and (b) ensuring that counties implement existing state regulations requiring verification of specific applicant-provided information and other information affecting eligibility for diversion.	Agree	Ongoing
82	243	The Department of Human Services should require that counties have policies in their county plans for granting any TANF benefits or services to county employees. Policies should ensure that eligibility determination is performed in compliance with requirements and that potential conflict-of-interest issues are addressed.	Agree	1/2003
83	246	The Department of Human Services should ensure that counties sufficiently document information used to determine eligibility, calculate benefit amounts, and determine adherence to timeliness standards for the Low-Income Energy Assistance Program (LEAP) by (a) requiring applicants to provide a social security number and date of birth for all household members and (b) continuing to emphasize the importance of documentation in training sessions.	a. Disagree b. Agree	b. 9/16/2002

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
84	248	The Department of Human Services should improve the timeliness of the application process by (a) implementing a time requirement for providing Crisis Intervention Program services, (b) continuing to emphasize the importance of documenting actions taken on cases, and (c) evaluating the 50-day time requirement for processing standard LEAP applications.	a. Partially agree b. Agree c. Partially agree	10/1/2002
85	252	The Department of Human Services should improve the accuracy of county administrative and outreach reporting for the LEAP program by (a) ensuring counties use an approved time reporting method, (b) developing and disseminating guidelines on the appropriate uses of administrative funds, (c) continuing to emphasize to county program and fiscal staff the importance of appropriately coding administrative expenditures, (d) requiring documentation for overexpenditures, and (e) reassessing methodology for allocating funds.	Agree	11/1/2002
86	255	The Department of Human Services should improve LEAP program oversight by (a) developing a monitoring plan, (b) enforcing the corrective action plan requirement and following up on the plans in a timely manner, (c) monitoring benefit payments made to utility vendors, and (d) maintaining better communication with the Field Audits Section.	a. Agree b. Agree c. Disagree d. Agree	a. 8/1/2002 b. 8/1/2002 d. 8/1/2002
87	258	The Department of Human Services should improve oversight of Crisis Intervention Program funds by (a) requesting counties randomly follow up with CIP recipients, (b) requiring service providers to submit detailed invoices that include a client signature, and (c) periodically contracting with private vendors to inspect a sample of CIP homes.	a. Disagree b. Agree c. Disagree	b. 10/1/2002

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
88	261	The Division of Child Welfare Services should ensure the State is in compliance with federal and state requirements regarding adoption subsidy payments after children reach the age of 18.	Agree	9/1/2002
89	265	The Division of Child Welfare Services should improve how counties handle adoption subsidies when children are temporarily placed out of their adoptive homes.	Agree	8/1/2003
90	268	The Department of Labor and Employment should work with the State Treasurer to ensure that its draw methods and funding techniques achieve interest neutrality with the federal government.	Agree	Implemented
91	274	The Department of Public Health and Environment should work with the State Treasurer to ensure that the next amendment to the State-Treasury Agreement reflects the cash draw methods and funding techniques that achieve interest neutrality with the federal government.	Agree	7/1/2003
92	277	The Office of the State Treasurer should obtain and use the most current and accurate information available on federal program expenditures to annually amend the Treasury-State Agreement.	Partially agree	6/1/2003
93	278	The Office of the State Treasurer should define the terms and methods used to establish funding techniques and draw patterns and provide to each department subject to the Agreement.	Partially agree	6/1/2003

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